

University of Florida Guidelines for Clinical Trial (CTOA) Operating “Accounts”

PURPOSE: To pool **unrestricted** funds from Industry Sponsored Clinical Trials in fund 214 to facilitate payment of shared expenses allocable across clinical trial (CT) projects. Examples include, but are not limited to CT operational expenses (unless otherwise restricted below):

1. Payroll expenses for clinical trial coordinators and administrative staff (fiscal, regulatory staff, clerical, etc);
2. Other expenses for the clinical trial group such as equipment and professional development/educational travel expenses.

RULES:

- **Expenses paid from the CTOA Projects must be related to research or research-related infrastructure. CTOA Project funding cannot originate from state, federal or federal flow-through funding.**
- CTOA’s may **NOT** be used for billable Patient Service Costs such as labs, procedures, tests, and professional services (including faculty/staff salaries that are budgeted as professional services and entered into the Faculty Group Practice IDX system as \$0 charge).

Other restrictions may be imposed at the Department, Division or College level, according to their respective policies.

APPROVAL, SET-UP, AND FUNDING:

1. Departments initiate requests for set up with an email to ufawards@ufl.edu with the following information: PI, Responsible Department, Admin/Financial Contact, Clinical Coordinator Contact (if there is one), and desired project title.
2. CTOA’s will be set up in Fund 214, which are cash-based funds, starting with \$0.00 balance.
3. Once established, the CTOA will receive funding through transfers at the departmental level, as follows:
 - a. Transfers must use the myUFL “E2E” JE procedure (account code 719300 to 719300);
 - b. The basis for calculating each transfer amount must be documented. This documentation must be attached to the E2E journal.

NOTE: The use of these CTOA’s must follow all State of Florida laws, rules and regulations. Departmental management must maintain project integrity for reporting or fiscal accountability. Use of these accounts may reduce the ability of management to rely on *myUFL* to generate this information. Additional calculations, adjustments, shadow systems, or use of myUFL Flex Codes may be needed to accurately account for expenditures and effort reporting related to individual CT projects when using these operational accounts.